

STATE OF MONTANA

JOB DESCRIPTION

Montana state government is an equal opportunity employer. The State shall, upon request, provide reasonable accommodations to otherwise qualified individuals with disabilities.

Job Title: Accounting Controls Bureau Chief

Position Number: 20032

Location: Helena

Department: Transportation

Division and Bureau: Administration Division/Accounting Controls

Section and Unit: N/A

Job Overview:

The Accounting Controls Bureau Chief ensures compliance with complex state and federal policies, laws and regulations and establishes goals, objectives and priorities for all accounting functions. This position makes accounting policy and operational decisions for the Division under general guidance by the Administration Division Administrator, department objectives, state policies and state and federal laws and regulations. The position is responsible for defining the goals, objectives and tasks of the bureau in alignment with agency goals, state policy and legislative intent. Responsibilities require the incumbent to work additional hours, on occasion, to meet critical deadlines. Typical examples include budget preparation cycles, legislative sessions, and special projects. Limited travel may be required. This position reports to the Administration Division Administrator.

Essential Functions (Major Duties or Responsibilities):

Policy Development - 30%

- Set MDT accounting policy to ensure compliance with professional standards, state accounting policy and MDT goals and objectives.
- Certifies accuracy of MDT financial information for purposes of financial reporting. This includes statistical reporting, federal reporting, the Department financial schedules and notes included in the Legislative Audit Division's biennial audit report, the State of Montana Consolidated Annual Financial Report (CAFR).

- Develop, implement, coordinate and monitor MDT's accounting procedures. Analyze, interpret, evaluate and ensure integration of related fiscal policies and procedures for compliance.
- Ensure departmental compliance with Generally Accepted Accounting Principles (GAAP), and State and Federal fiscal procedures using resources from GASB, FASB, GAAFR, Governmental Accounting, Auditing, and Financial Reporting requirements, and state and federal policies, laws, and regulations.
- Stay current on Governmental accounting and auditing standards through continuing education workshops and training sessions.

Accounting Controls - 55%

- Develops and maintains Department's internal control structure. SAS 115 places a high-level emphasis on internal controls and possibility of material misstatement. Position is responsible for recognizing and addressing internal control weaknesses.
- Evaluates accounting processes to determine if Department goals and objectives are being met, implements corrective actions to address discrepancies.
- Provides direction to bureau operations to achieve short and long-term Accounting Control goals for the Department.
- Prepares, analyzes and reports on the Department's financial condition, including statistical analysis and reporting. May be required to testify and represent the bureau before legislative committees.
- Directs Department efforts for review of contracts/agreements to ensure all revenues and expenses are properly reflected on the Department's financial records. Approves implementation of internal controls and process changes to properly account for the above financial transactions.
- Department lead for financial-compliance audits of the agency. On-going communications and development of written responses for the Director's signature for federal and state audits. Responsible for development and monitoring of Corrective Action Plans.
- Directs and coordinates the efforts of fiscal positions throughout the Department in the development and implementation of accounting procedures and financial business processes.
- Provides oversight and directs the Department's management of debt financing, strategies, cash management, investments, establishing financial rates, fixed assets, and inventory.
- Identifies potential opportunities and problem areas within the Department's accounting controls structure and develops and communicates recommendations to upper management.
- Approves Department's financial staff's recommendations for ensuring appropriate and consistent accounting treatment is applied for unusual financial transactions. Recognizes and ensures all appropriate resources are utilized prior to issuing an accounting treatment decision.
- Identifies unique requirements associated with transactions that may have differing requirements from a project/grant cost accumulation, billing and general ledger perspective.
- Identifies projects to correct Department accounting procedures that do not comply with GAAP, GASB, state and federal policies, laws, and regulations, or MDT policy to ensure the

financial information recorded on the state's accounting records (SABHRS) by reviewing SABHRS input/output, audit reports, technical pronouncements and through conversations with management. Approves high-risk (fund balance) or unusual transactions for input to SABHRS.

- Identifies business process changes to correct project/grant accounting procedures that do not comply with GAAP, Federal program requirements, and Federal financial management requirements to ensure the propriety and fairness of amounts recorded and billed on the department's project/grant accounting systems. Approves high-risk or unusual transactions for input into the department's project/grant accounting systems.
- Ensures the Department's compliance with complex state and federal policies, laws, and regulations related to the procurement of goods and services and the Department of Administration, State Purchasing Bureau (SPB) Level Two Delegated Purchasing Agreement.
- Direct and oversee the procurement of goods/services for the Department made utilizing various funding sources including both state and federal funds.
- Direct and oversee the Department's Surplus Property Program to ensure compliance with state and federal surplus policies, laws and regulations.
- Direct and oversee the Department's Procard purchasing program to ensure compliance with procurement policies, proper internal controls and accounting treatment.

Supervisory - 10%

Manages professional and technical staff of the Bureau by reviewing and revising overall program work plans, priorities, and procedures, and monitoring productivity of bureau. Ensures that Bureau staff complies with State and departmental personnel rules, regulations, and policies and collective bargaining agreements.

Other Duties - 5%

Perform a variety of other duties and activities as assigned by the Administration Division Administrator in support of the Department mission and objectives.

Supervision

The number of employees supervised is: 3 Direct and 11 Indirect

The position number for each supervised employee is: 21027, 21063, 21022

Physical and Environmental Demands:

- This position functions in a typical office environment.

Knowledge, Skills and Abilities (Behaviors):

Knowledge of the various accounting, financial management, management processes and government organizational models and their interrelationships to meet established objectives, laws and regulations. Considerable knowledge and understanding of the theories, principles, practices and procedures of governmental accounting, GAAP, GASB, GAAS, GAAFR and Statewide Cost Allocation.

Ability to organize, motivate and influence a professional, technical staff, must be able to establish priorities, assess task complexity and make assignments appropriately, and provide training and other career opportunities for assigned staff.

Must be able to communicate with a wide variety of people in a broad variety of settings. Ability to build consensus within groups on controversial issues but also enforce standards when appropriate. Ability to establish and maintain effective working relationships with all department personnel, other state agencies and the public.

Must have the ability to assess and solve complex accounting issues and problems, devise methodologies and solutions, perform analyses and relate relevant information. Must be able to clearly and concisely form and express ideas and concepts; interpret technical information and findings to varied audiences.

Ability to use a personal computer and comfortable with accounting related software such as state and federal government software systems and their related processes.

Minimum Qualifications (Education and Experience):

The required knowledge and skills are typically acquired through a combination of education and experience equivalent to Bachelor's Degree in Accounting, or a related field.

This position requires a minimum of 5 years of related experience. This position requires a minimum of 3 years of supervisory experience.

Certifications, licensure, or other credentials include: CPA preferred.

Alternative qualifications include: Any combination of additional related work experience and education equivalent to the minimum qualifications.

Special Requirements:

List any other special required information for this position

☐ Fingerprint check

☐ Valid driver's license

☒ Background check

☐ Other; Describe

N/A Union Code

Safety Responsibilities

The specific statements shown in each section of this description are not intended to be all inclusive. They represent typical elements and criteria considered necessary to perform the job successfully.

Signatures

My signature below indicates the statements in the job description are accurate and complete.

Immediate Supervisor	Title	Date
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Administrative Review	Title	Date
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My signature below indicates that I have read this job description.

Employee	Title	Date
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Human Resources Review

Job Code Title: Financial Manager Job Code Number: A3301B

My signature below indicates that Human Resources has reviewed this job description for completeness and has made the following determinations:

- | | |
|---|--|
| <input checked="" type="checkbox"/> FLSA Exempt | <input type="checkbox"/> FLSA Non-Exempt |
| <input checked="" type="checkbox"/> Telework Available | <input type="checkbox"/> Telework Not Available |
| <input checked="" type="checkbox"/> Classification Complete | <input type="checkbox"/> Organizational Chart attached |

Human Resources:

Signature

Title

Date